

The CHAIRMAN: Would you like to set a definite date now?

Mr. SANDERSON: I would like to set a date, Mr. Chairman.

The CHAIRMAN: I would be very glad to set a date, and I will let you know personally when he is coming and I will endeavour to let the committee know also when he is coming. It is very difficult to set dates ahead for these committee meetings.

Mr. SANDERSON: I am quite aware of that.

The CHAIRMAN: Are there any other matters which any other members would like to bring up before Colonel de Lalanne gives his evidence. If not, I will ask Colonel de Lalanne to address the committee.

Lt.-Col. J. A. DE LALANNE, Recalled

The WITNESS: Mr. Chairman, I have copies of these various reports that I will read and I can hand them in for the official record later. I will read the main points that affect the matters I have been asked to speak about. The Regimental Funds Board was established under General Order No. 40 of 1940, dated the 2nd March, 1940, and was to consist at that time of a president, a vice-president, full time officers, and two ex-officio members, one officer representing the Adjutant-General's branch and one representing the Judge Advocate-General's branch.

2. The board is charged with advising the Adjutant-General upon all questions dealing with canteen funds and other regimental funds including the funds of canteens, hostels, recreational and educational facilities, etc., administered by any organization authorized by the department to operate such canteen, etc., for the benefit of the troops and with the inspection and auditing of all such funds as set out below.

3. The president, assisted by such officers and staff as may be appointed, will, in pursuance of such instructions as are from time to time issued by the Adjutant-General, inspect, audit, and examine into:—

- (i) All the canteen and other regimental funds belonging to units of the C.A.S.F., serving in Canada, together with the funds of all canteens, hostels, recreational and educational facilities, etc., administered by any organization, which may be operating such canteens, etc., for the benefit of the troops, under the authority of the department.
- (ii) All questions relating to the administration and safekeeping of canteen and other regimental funds of all units of the C.A.S.F., which have proceeded, or are about to proceed overseas, including the setting up of trusteeships, etc.
- (iii) All questions relating to canteen and other regimental funds belonging to units of the C.A.S.F., which are serving outside of Canada, which may be referred to National Defence Headquarters.

4. Officers commanding units and detachments will prepare their accounts and books for such periodical audits or inspections as the president of the board may make from time to time, in addition to the normal quarterly audit conducted by the regimental audit board.

At that time the first division had gone overseas, and while I have not the exact figures as to the number of troops there would be in Canada, there would be a second division and probably some corps troops and probably some reinforcements. The duties have grown considerably since that time. On the instruction of the Adjutant-General, as provided for in paragraph 3, and on the advice of the Judge Advocate-General in September of 1941, we put down on paper more or less the duties which the board was undertaking at that time,